

REAL PROPERTY TAX RATES In HAWAII
FISCAL YEAR JULY 1, 2005 To JUNE 30, 2006

County		Class		* Tax Rate Per \$1,000 Net Taxable Propertiy	
HONOLULU	A	1	Improved Residential	\$	3.75
	B	8	Unimproved Residential		5.72
	C	2	Apartment		3.75
	D	7	Hotel and Resort		11.37
	E	3	Commercial		11.37
	F	4	Industrial		11.37
	G	5	Agricultural		8.57
	J	0	Vacant Agricultural		8.57
	H	6	Preservation		9.57
	I	9	Public Service		0.00
County		Class		Tax Rate Per \$1,000 Net Taxable Building	Tax Rate Per \$1,000 Net Taxable Land
MAUI	A	1	Improved Residential	\$ 5.86	\$ 5.86
	B	8	Unimproved Residential	5.86	5.86
	C	2	Apartment	5.86	5.86
	D	3	Commercial	6.75	6.75
	E	4	Industrial	6.75	6.75
	F	5	Agricultural	4.93	4.93
	G	6	Conservation	4.93	4.93
	H	7	Hotel and Resort	8.30	8.30
	I	9	Homeowner	3.50	3.50
	J	0	Time Share	14.00	14.00
HAWAII	A	1	Improved Residential	\$ 9.10	\$ 9.10
	B	2	Apartment	9.85	9.85
	C	3	Commercial	9.85	9.85
	D	4	Industrial	9.85	9.85
	E	5	Agricultural or Native Forests	9.85	9.85
	F	6	Conservation	9.85	9.85
	G	7	Hotel and Resort	9.85	9.85
	H	8	Unimproved Residential	9.85	9.85
	I	9	Homeowner	5.55	5.55
KAUAI	A	1	Single Family Residential	\$ 4.30	\$ 4.00
	B	2	Apartment	7.95	6.95
	C	7	Hotel and Resort	7.95	6.95
	D	3	Commercial	7.95	6.95
	E	4	Industrial	7.95	6.95
	F	5	Agricultural	4.30	6.95
	G	6	Conservation	4.30	6.95
	H	8	Homestead	3.44	4.00

Administration / Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
June 22, 2005

* Single (one) rate for Property Value for each clas